

Illinois Valley Fire District

Board of Fire Commissioners - Regular Meeting Agenda

Please be aware that this meeting may be recorded - Please Silence your Telephones

April 12, 2021

1. Call to Order – President Lamb
2. Flag Salute - (Please remove hats) President Lamb
3. Roll Call
4. Review of March 8, 2021 minutes
5. Board items not on the agenda
6. Staff Reports
 - Fire Chief Holmes:
 - Deputy Chief Gavlik:
 - Div. Chief Ismaili:
 - Div. Chief Sherman:
 - Executive Admin Paul: Approve audit expenditure 10,500 – 12,900.
7. New business/suggestions for next meeting Agenda
8. Monthly Media Video
9. Comments
 - Public Comment: *This is the time set for public comment. The Board of Commissioners will listen and consider all comments for future agenda items. No voting or action will be taken by the Board of Commissioners today.*
 - Board of Director Comment:
 - President Comment
10. Next scheduled BOD Meeting is May 10, 2021 at 4:00 pm. at Admin Bldg.
11. Adjournment

(The meeting location is accessible to persons with disabilities. Comments and/or Concerns must be submitted in writing. The Board reserves the right to hold an executive session at this meeting under the authority of ORS 192.660.)

Please turn off all Cell phones during this Business Meeting - Thank you

Illinois Valley Fire District Administration Office - 681 Caves Hwy. - Cave Junction - OR 97523

Illinois Valley Fire District Board of Directors

Meeting Minutes March 8, 2021

President Lamb called the meeting to order at 4pm. Flag Salute was led by President Lamb.

PRESENT: Directors Lamb, Naydol, Bouchard, and Johnson. Fire Chief Holmes, Dep. Chief Gavlik, Div. Chief Ismaili, Div. Chief Sherman, Div. Chief Paul, Paula LeMasters

VOLUNTEERS: Kris Ismaili, Andrea Steelman, Q Lackey, Charlie Foutch

ROLL CALL: Directors Lamb, Naydol, Bouchard, and Johnson were present.

REVIEW OF PREVIOUS MEETING MINUTES: Motion made by Director Richard Bouchard and seconded by Director Linda Naydol to approve February 8, 2021 minutes as submitted.

Roll call vote: Yes – Unanimous

BOARD RESIGNATION: The board received a letter of resignation from Director Vaughn Slavin, Position #3. It was decided to wait until the results of the election to fill the seat, since the election is only two months away.

STAFF REPORTS:

CHIEF HOLMES:

Chief Holmes gave a verbal report, which expanded on his written report. Chief shared his comments on the following:

- Worked with Community of Sunstar of the donation of a 75 International Van Pelt Pumper from Swisshome-Deadwood Regional Fire Protection District. Happy to report that the District donated the fire engine to Sun Star. FF Solomon Meyer has been the lead on this project with myself, and they are extremely happy to be receiving this engine into their fleet for added protection in their community.
- I have been accepted to be an Application Reviewer for the 2020 Fire Prevention and Safety Grant Program for International Association of Arson Investigators. The review is scheduled virtually from March 15-19.
- Working with State Representative Lily Morgan on the need for better Communications directly resulted from the Slater Fire. Spoke at the Oregon Legislative Assembly regarding concerns and needs for the District.
- Currently working on writing a grant for the 2021 Wildland Urban Interface Assistance through the State Fire Marshal's Office (either a Brush Engine or Brush Truck).
- Meetings Attended:
 - National Fire Incident Reporting System (NFIRS) Training class
 - New Fire District (Hugo area) formation County Commissioners Meetings
 - SDAO Conference Attendance
 - Cave Junction City Council/Workshops
 - Fire Defense Board Chief COVID Fire Response Task Force
 - Josephine County EMS Committee
 - Rogue Valley Fire Chiefs Association

- Oregon Fire Chief Association
- Cave Junction Chamber of Commerce

DEP. CHIEF GAVLIK:

- Presented the training offerings for the month of March to include: EMS Skills, Tender Operations, Driving Evaluation, Firefighter Safety & Survival, and Horizontal Ventilation.
- The 2020 AFG grant application has been submitted for 21 sets of turnouts.
- The Josephine County Foundation Grant for 12 radios is pending.
- The Chaney grant is still being considered.
- The Firehouse Subs grant is still under consideration.
- The fire academy has been altered due to Covid. The plan is to do the hands-on portion in April. We have one firefighter that is participating.
- We have received two applications for volunteer firefighters and they will be interviewed.
- The Explorers have raised \$4,700 towards participating in a national competition in 2022.
- We are halfway through the EMR program, with much participation and enthusiasm.

DIV. CHIEF ISMAILI:

- Four annexation recommendations this month:
 - 2600 Lake Shore, LLC in Selma to add 14+ acres
 - Ryan Wargin and William Hardaway, at 3790 Takilma Road, to add 6+ acres
 - Edgar and Celina Chavez, property on McMullen Creek Road, to add 3.18 acres
 - Todd and Morgan Reeves, property at 1150 Wood Creek Road, to add 24.71 acres

Motion made by Director Cheryl Johnson and seconded by Director Richard Bouchard to annex all four requested properties.

Roll Call Vote: Yes – Unanimous

- Stats: An accidental electrical fire in a doghouse; 2 structure fires of undetermined cause; 2 small vehicle fires; 2 grass fires; 11 MVA's with no civilian fatalities and no FF injuries.
- The water storage tanks project was a huge success, and a lot of work to coordinate three different entities for standing the tanks upright with a crane. The tanks now need to be cleaned, made water-tight, and filled before fire season.

DIV. CHIEF SHERMAN:

- Logistics report reviewed as provided
- Vehicle and station maintenance report reviewed as provided
- There was a lot of prep work in preparation for setting the water tanks upright.
- We went to Rural Metro to fill their cascade system

ADMINISTRATOR PAUL:

- Presented an update for the Accounting Policies and Procedures Manual.

Motion made by Director Richard Bouchard to approve the changes to the Accounting Policies and Procedures Manual as noted, seconded by Director Linda Naydol.

Roll Call Vote: Yes – Unanimous

QUARTERLY DRUG TESTING: The following numbers were designated for quarterly drug testing: 11630, 02930, 49520, 13360, 17490, 35650, 32850.

NEW BUSINESS: (none)

VIDEO: Was an excellent review of February 2021. Director Lamb thanked Dale Sandberg for his continued great work as IVFD photographer/videographer.

PUBLIC COMMENT: (none)

BOARD COMMENT: Director Johnson shared her appreciation and gratitude to Div. Chief Ismaili, Div. Chief Sherman, and Mechanic Tom McCauley, as well as everyone involved, for their work with the water tank storage project.

PRESIDENT COMMENT: Director Jerry Lamb shared that he appreciated the IVFD staff and volunteers attending the meetings. He also reminded everyone to change their clocks (spring forward) next weekend.

The next regularly scheduled BOD meeting will be Monday, April 12, 2021 at 4:00 p.m. at the Administration building, 681 Caves Hwy., Cave Junction, OR.

This meeting adjourned at 4:35pm.

Respectfully submitted,



Director Cheryl Johnson
Board Secretary

Wednesday, February 17, 2021

IV Fire Department
681 Caves Hwy
Cave Junction, OR 97523

To IV Fire Board of Directors, Chief Holmes and Staff.

In order to assure a smooth transition from power, I am notifying all that I am resigning my appointment to the board effective February 28, 2021. It has truly been an education, and my layman's view of the department is that it is in good hands, and hopefully the board will draw volunteers with the drive, enthusiasm and needed training to continue to improve the department. I came on board during a rather turbulent time in the department, and hopefully my support of the the Chief, the Board and the department was of some benefit.

As a footnote, I was not wearing my issued FD shirt due to my outgrowing it. The shirt was snug from the start, and my adding on 20 pounds during lock downs and locked ins during the fire stretched it to the buttons limits. With the Covid situation and then the Slater Fire, I didn't feel it was necessary to snivel about not getting my very own custom 2XL shirt.

As for not attending the online trainings, since I didn't intend to run for election, there was and is no reason to deal with them.

Thank You!



Vaughn Slavin

541-592-2390

PO Box 2378

Cave Junction, OR 97523

03.08.2021

Fire Chief Report

- New Items:
 - Worked with Community of Sunstar of the donation of a 75 International Van Pelt Pumper from Swisshome-Deadwood Regional Fire Protection District. Happy to report that the District donated the fire engine to Sun Star. FF Solomon Meyer has been the lead on this project with myself, and they are extremely happy to be receiving this engine into their fleet for added protection in their community.
 - I have been accepted to be an Application Reviewer for the 2020 Fire Prevention and Safety Grant Program for International Association of Arson Investigators. The review is scheduled virtually from March 15-19.
 - Working with State Representative Lily Morgan on the need for better Communications directly resulted from the Slater Fire. Spoke at the Oregon Legislative Assembly regarding concerns and needs for the District.
 - Currently working on writing a grant for the 2021 Wildland Urban Interface Assistance through the State Fire Marshal's Office (either a Brush Engine or Brush Truck).

- Meetings Attended:
 - National Fire Incident Reporting System (NFIRS) Training class
 - New Fire District (Hugo area) formation County Commissioners Meetings
 - SDAO Conference Attendance
 - Cave Junction City Council/Workshops
 - Fire Defense Board Chief COVID Fire Response Task Force
 - Josephine County EMS Committee
 - Rogue Valley Fire Chiefs Association
 - Oregon Fire Chief Association
 - Cave Junction Chamber of Commerce

Illinois Valley Fire Protection District

*681 Caves Highway
Cave Junction, Oregon 97523
541 592 2225
Fax 541 592 6122*

February 10, 2021

Board of Directors
Swisshome-Deadwood RFPD
13283 Hwy 36
Swisshome, OR 97480

Re: 75 International Van Pelt Pumper Donation

Board and Fire Chief,

I am writing this letter of recommendation for the Illinois Valley Fire District's neighboring up and coming Fire Agency – Sun Star Fire Department, located in Sunstar, California. I have been the Chief of Illinois Valley Fire since January 2020, and toured the Sunstar area, being a part of the emergency plan they had for the community.

Within a few weeks after the visit, the Slater Fire took place. Mr. Solomon Meyers, who is one of the commanding officers for Sunstar, and a Volunteer Driver/Operator-Firefighter for Illinois Valley Fire District, along with a few other residents, were able to clear the entire community and evacuate all but one person when the fire crested the surrounding hillsides.

Donating the 75-International Van Pelt Pumper to the Sunstar community would assist the fire protection of approximately thirty homes. The current in service apparatus is deteriorating and showing signs of aging, as this Type I engine, was utilized with Illinois Valley Fire District many years ago. We, as the mutual aid responding agency, would take over an hour to be the next due engine into that community and having that Pumper would give them the added security and fire-fight capabilities to stand ground until help arrives.

Unfortunately, we would not be able to utilize the engine, and I feel that if your department were able to donate this Pumper to Sunstar, that it would be cared for and utilized in a means that would make you proud. Please feel free to contact me regarding this letter.

Respectfully,

John Holmes
Fire Chief
Illinois Valley Fire District
johnholmes@ivfire.com
541-592-2225



March Schedule 2021



| Date | Training | Location | Instructor |
|-----------|-------------------------------|----------|------------|
| 3/2/2021 | Association Meeting | Admin | President |
| | EMS Skills | Admin | Gavlik |
| 3/9/2021 | Tender Operations | Sta. 1 | Pfeiffer |
| 3/16/2021 | Driving Evaluation | Sta. 1 | Sherman |
| 3/23/2021 | Firefighter Safety & Survival | Sta. 2 | Miller |
| 3/30/2021 | Horizontal Ventilation | Sta. 1 | Goo |

Note:

“**EMS Skills**” will be our monthly medical continuing education for recertification; “**Tender Operations**” will be for performing water shuttle and use of porta -tanks; “**Driving Evaluation**” will be for evaluating your capabilities to drive and manuver apparatus; “**Firefighter Safety & Survival**” will be for practicing effective techniques getting out of the hard situation safely; “**Horizontal Ventilation**” will be for practicing ventilation tactics and smoke removal.





Illinois Valley Fire District

683 Caves Highway
Cave Junction, OR 97523
phone: 541-592-2225 • fax: 541-592-6122
www.ivfire.com

February 4, 2021

Board of Directors
Illinois Valley Fire District

RE: Annexation of property into Fire District

Board Members:

2600 Lake Shore LLC of 5222 Pavilion Ct. Fairfield, CA 94534, owner of the property at 2600 Lake Shore Dr., Map 38-07-18 TL 802, would like to annex their property into the Fire District.

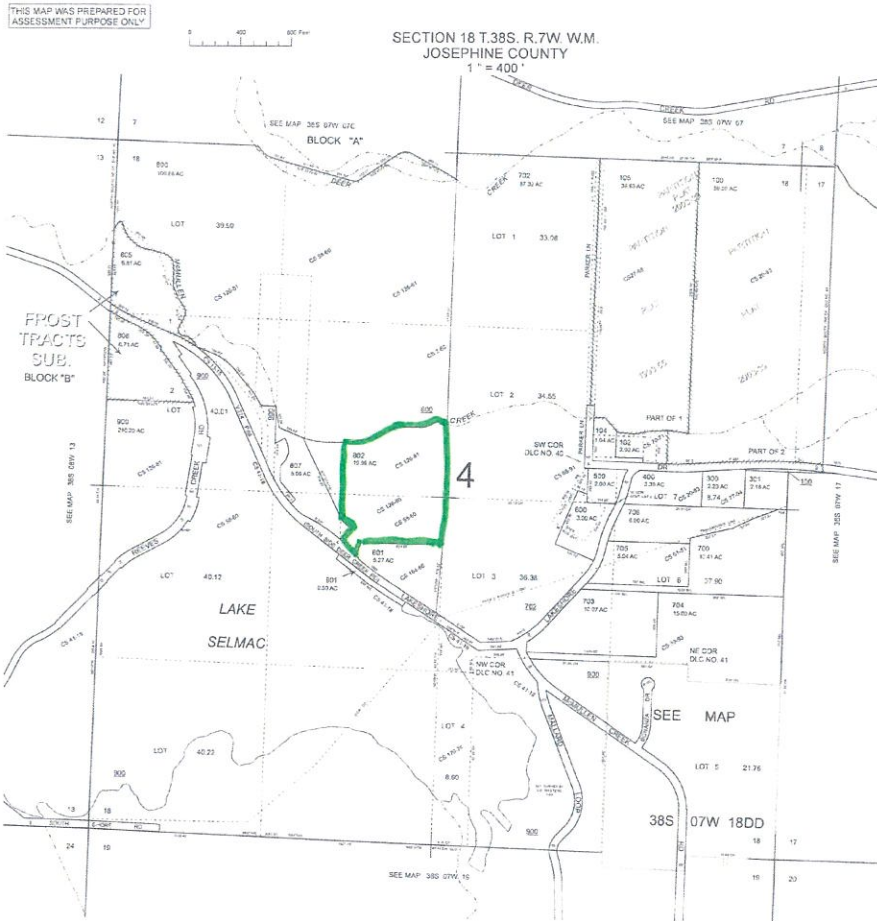
They will provide adequate driveway access or a signed non-compliance letter, thus adhering to the rules of the Oregon Fire Code and the Illinois Valley Fire District.

It is in the best interest of the Fire District that we annex the property.

See map attached.

Kamron Ismaili
Division Chief
Operations / Prevention
Illinois Valley Fire District

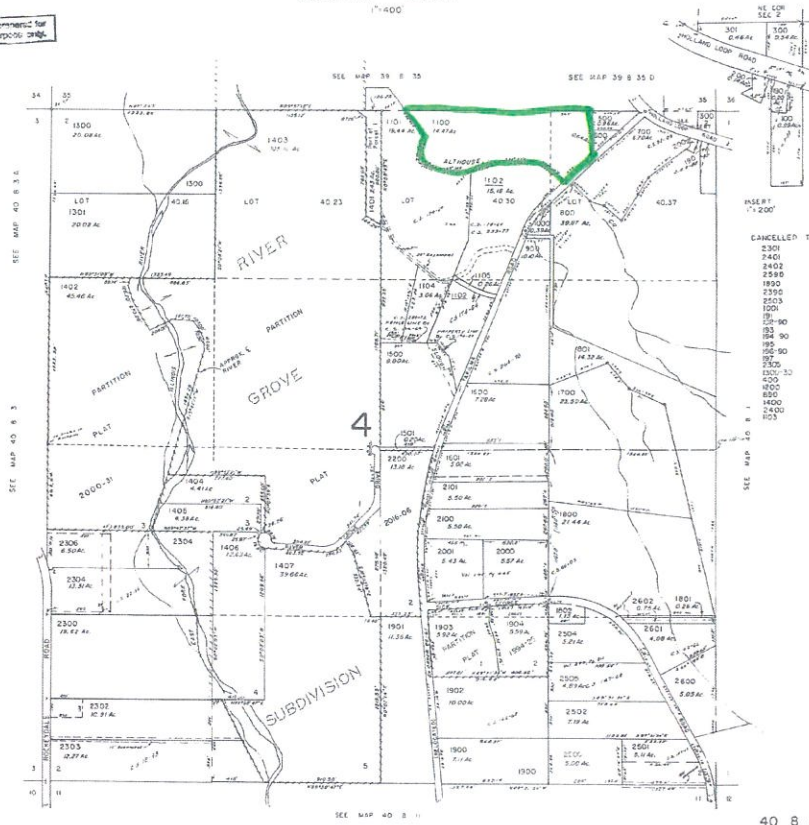
Prepared by: Kamron Ismaili, Division Chief, 2/4/21



38 07 18

38 07 18

This map was prepared for
assessment purposes only.



Illinois Valley Fire District
 681 Caves Highway
 Cave Junction, OR 97523
 phone: 541-592-2225 • fax: 541-592-6122
 www.lvfire.com



February 4, 2021

Board of Directors
Illinois Valley Fire District

RE: Annexation of property into Fire District

Board Members:

Wargin, Ryan & Hardaway, William, owner of the property at 3790 Takilma Rd., Map 40-08-02 TL 11000, would like to annex their property into the Fire District.

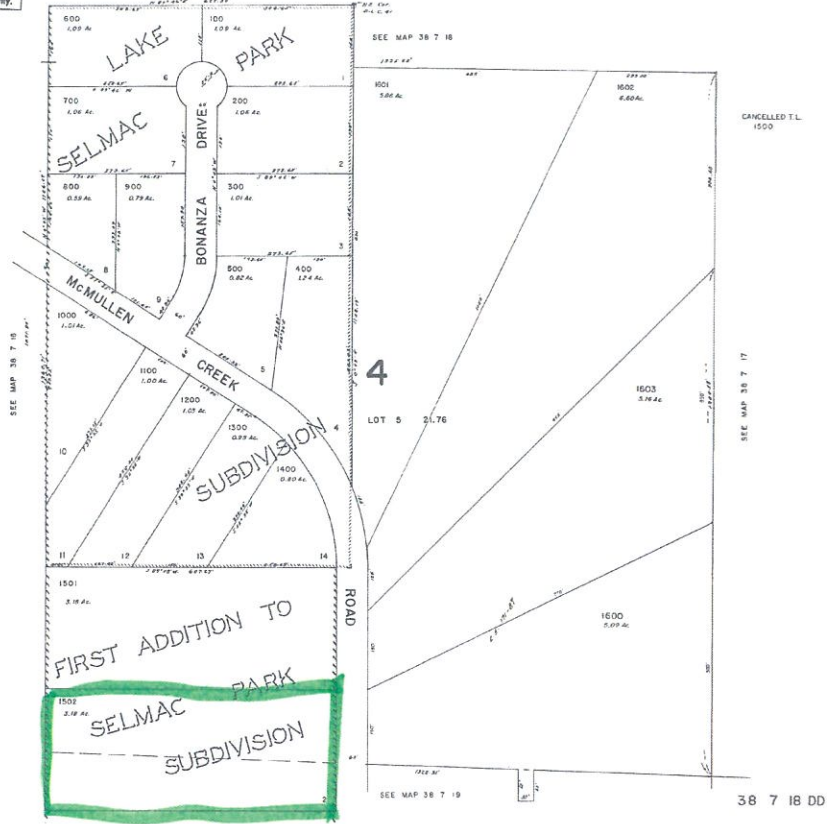
They will provide adequate driveway access or a signed non-compliance letter, thus adhering to the rules of the Oregon Fire Code and the Illinois Valley Fire District.

It is in the best interest of the Fire District that we annex the property.

See map attached.

Kamron Ismaili
 Division Chief
 Operations / Prevention
 Illinois Valley Fire District

This map was prepared for assessment purpose only.



Illinois Valley Fire District
 681 Caves Highway
 Cave Junction, OR 97523
 phone: 541-592-2225 • fax: 541-592-6122
 www.ivfire.com



February 09, 2021

Board of Directors
Illinois Valley Fire District

RE: Annexation of property into Fire District

Board Members:

Chavez, Edgar I & Chavez, Celina N of 29605 Solana Way Apt. E08 Temecula, CA 92591, owner of the property located on McMullen Creek Rd., Map 38-07-18 DD TL 1502, would like to annex their property into the Fire District.

They will provide adequate driveway access or a signed non-compliance letter, thus adhering to the rules of the Oregon Fire Code and the Illinois Valley Fire District.

It is in the best interest of the Fire District that we annex the property.

See map attached.

Kamron Ismaili
 Division Chief
 Operations / Prevention
 Illinois Valley Fire District



Maintenance Report February 2021

8945 Command SUV: Install rear brake calipers, rotors, and brake pads front and rear, rear shocks, and wheel covers.

8951 Command SUV: Replace emergency lights on outside mirrors.

8977 Staff SUV: Tire flat repair.

8931 Rescue Truck: Replace relay for pole light, Service and safety inspection.

8966 Brush Truck: Replace rear window.

8974 Service Truck: Rebuild fuel bowl, replace high-pressure oil pump, fuel lift pump, IPR valve, cam sensor and cam sensor pigtail, and IDM module.

8942 Water Tender: Repair solenoid for all wheel drive.

8903 Engine: Replace ladder rack lift motor.

Fill cascade system for Rural Metro Station 4.

Weld on steel pick plates on water tanks for crane operator.

Water tanks stood up and placed on pads.

Station 6: Placed 10 yards of crushed rock in front of bay doors and new water tank pad.

Illinois Valley RFPD

Profit Loss Budget vs. Actual

July 2020 through June 2021

| | Jul '20 - Jun 21 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|---------------------|------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4010-00 · Current Taxes | 1,212,513.88 | 1,188,537.00 | 23,976.88 | 102.02% |
| 4020-00 · Prior Taxes | 48,333.62 | 35,000.00 | 13,333.62 | 138.1% |
| 4030-00 · Other Tax Offsets | 15,272.70 | | | |
| Total 4630-00 · INTEREST INCOME | 10,540.92 | 300.00 | 10,240.92 | 3,513.64% |
| 4710-00 · Miscellaneous | | | | |
| Total 4710-00 · Miscellaneous | 376,892.96 | 474,586.05 | -97,693.09 | 79.42% |
| 4713-00 · Grant Income | 2,500.00 | | | |
| Total Income | 1,666,054.08 | 1,698,423.05 | -32,368.97 | 98.09% |
| Gross Profit | 1,666,054.08 | 1,698,423.05 | -32,368.97 | 98.09% |
| Expense | | | | |
| 5000-00 · Personal Services | | | | |
| Total 5000-00 · Personal Services | 932,608.42 | 1,389,098.83 | -456,490.41 | 67.14% |
| 6000-02 · Materials & Services | | | | |
| Total 6000-02 · Materials & Services | 249,624.75 | 637,092.35 | -387,467.60 | 39.18% |
| 7000-03 · Capital Outlay | | | | |
| Total 7000-03 · Capital Outlay | 160,608.16 | 241,258.22 | -80,650.06 | 66.57% |
| 7950-03 · Contingency Fund | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 8000-04 · Debt Service/Lease Purchase Agr | | | | |
| Total 8000-04 · Debt Service/Lease Purchase Agr | 52,995.94 | 61,674.00 | -8,678.06 | 85.93% |
| 8900-01 · Transfer out of General Fund | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| Total Expense | 1,395,837.27 | 2,354,123.40 | -958,286.13 | 59.29% |
| Net Ordinary Income | 270,216.81 | -655,700.35 | 925,917.16 | -41.21% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| BOND INDEBTEDNESS | | | | |
| 4632-01 · Int Dist | 55.68 | | | |
| 4632-03 · Unseg Int | 1,189.73 | | | |
| Total BOND INDEBTEDNESS | 1,245.41 | | | |
| 4040-00 · Levy Funds | | | | |
| Total 4040-00 · Levy Funds | 334,237.46 | 317,773.00 | 16,464.46 | 105.18% |
| 9000-10 · Bond Taxes - Prior | 8,123.50 | | | |
| 9000-11 · Bond Taxes | 132,643.14 | | | |
| Total Other Income | 476,249.51 | 317,773.00 | 158,476.51 | 149.87% |
| Other Expense | | | | |
| BOND INDEBTEDNESS FUND | | | | |
| 9001-01 · Bond Principal | 160,000.00 | 160,000.00 | 0.00 | 100.0% |
| 9001-02 · Bond Interest | 15,039.61 | 21,090.00 | -6,050.39 | 71.31% |
| Total BOND INDEBTEDNESS FUND | 175,039.61 | 181,090.00 | -6,050.39 | 96.66% |
| Total Other Expense | 175,039.61 | 181,090.00 | -6,050.39 | 96.66% |
| Net Other Income | 301,209.90 | 136,683.00 | 164,526.90 | 220.37% |
| | 571,426.71 | -519,017.35 | 1,090,444.06 | -110.1% |

**Accounting Policies
And
Procedures Manual**

**Illinois Valley Rural
Fire Protection District**

Accounting Policies and Procedures Manual

Table of Contents

| | |
|-------------------------|---|
| Introduction | 3 |
| Internal Controls | 4 |

Introduction

This manual has been prepared to document the internal accounting procedures for the Illinois Valley Rural Fire Protection District. Its purpose is to cover the five components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring.

All personnel with a role in the management of the Illinois Valley Rural Fire Protection District's fiscal operations are expected to uphold the policies in this manual. It is the intention of the Illinois Valley Rural Fire Protection District that this accounting manual serves as our commitment to proper, accurate financial management and reporting.

Revised 2/2021

Internal Controls

The Illinois Valley Rural Fire Protection District's control environment represents the overall attitude, awareness, and actions of management and the Board of Directors concerning the importance of controls and the emphasis given to controls in the District's policies, procedures, practices, methods, and organizational structure.

Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring are components of the COSO Internal Control Framework. The following section refers to the COSO Internal Control Framework definitions, and describes how the Illinois Valley Rural Fire Protection District incorporates these components into the organization.

Control Environment

The control environment sets the tone of the organization and influence the control consciousness of its people. It is the foundation for all of the other components, providing discipline and structure. Factors influencing the control environment include the attitudes, values, and actions of management and any others influencing elements of the control environment, as well as the direction provided by the board of directors.

The Illinois Valley Rural Fire Protection District is committed to providing, maintaining, and encouraging high standards of conduct. These goals follow:

TO HAVE INTEGRITY

Your personal and professional integrity is an asset to the Illinois Valley Rural Fire Protection District. Integrity is the foundation for the goal of excellence in your performance and judgment.

EXPECTATION: We expect you to strive for personal honesty and independence; to be truthful with yourself and others; to be genuine and straightforward with members, program participants, staff, and volunteers; to uphold standards of conduct; and to empower those you work with.

TO BE RESPECTFUL

The Illinois Valley Rural Fire Protection District serves members, program participants, staff and volunteers of all ages and varied backgrounds. It is imperative that we respect each person's individual differences.

EXPECTATION: We expect you to strive to be empathetic and courteous; to model respectful and tolerant behavior; to treat all people with dignity and equality; to be a good listener and not prejudge people's actions.

TO BE ACCOUNTABLE

Accountability is a two-way street. The Illinois Valley Rural Fire Protection District has a responsibility to be accountable for its actions with regard to you. You have a responsibility to be accountable for your actions within the Illinois Valley Rural Fire Protection District.

EXPECTATION: We expect you to strive for excellence in your work; to be dependable and on time; to have a positive attitude; to praise others; to be consistent and disciplined; and to resolve conflict in private and without gossip.

TO BE UNCONDITIONALLY LOVING

This value may be the most difficult to emulate. The Illinois Valley Rural Fire Protection District stands for spiritual and social values vital to a healthy society.

EXPECTATION: We expect you to strive to be a kind/loving/caring example; to devote yourself to the spiritual and social service work of the Illinois Valley Rural Fire Protection District; and recognize the innate good in others.

TO BE A SERVANT

The Illinois Valley Rural Fire Protection District is a member service organization. It strives to provide the highest quality of personal service possible.

EXPECTATION: We expect you to strive to show genuine concern and give undivided attention to those you are helping; to create and/or encourage an open and welcoming work environment; to realize you are a steward and leader in your role for the Illinois Valley Rural Fire Protection District; to bring a sense of passion and enthusiasm to your work; and to be fully committed to the purpose of the Illinois Valley Rural Fire Protection District.

The Illinois Valley Rural Fire Protection District provides equal employment opportunities to all employees and applicants. No person is discriminated against because of race, religion, sex, age, national origin, veteran status, or disability. Individuals are hired solely on the basis of their qualifications and their ability to perform their job.

The Illinois Valley Rural Fire Protection District consists of 7 full-time employees, 5 Levy FF/EMT's and an average of 35 volunteer staff members.

Risk Assessment

Risk assessment refers to the process of identifying and analyzing relevant risks to achieving objectives, and determining how the risks should be managed. In order to do this, objectives must be established within the organization and be consistent.

Objective setting leads to risk assessment. Management should set the objectives, help identify risks to achieving those objectives, and establish a method for measuring success.

Risk assessment should create a dialogue that seeks to identify risks and design cost-effective internal controls to provide reasonable assurance of safeguarding assets, ensuring the reliability of financial reporting, promote operational efficiency, and encourage compliance with management objectives.

Control Activities

Control activities are the policies and procedures that ensure management directives are carried out. They help ensure that actions are taken to address identified risks to the organization's objectives. Control activities include the policies that establish what should be done, and the procedure that implements the policy.

Following this "Internal Controls" section is a list of control activities (titled "Control Activities and Risk Assessments") involving the accounting functions of the Illinois Valley Rural Fire Protection District that includes procedures and assumed risks for each function.

Information and Communication

Relevant information must be identified, captured, and communicated in a form, and with timeliness, that enables people to carry out their responsibilities. Communication is the process of ensuring that all parties, both internal and external, receive information in a safe and timely manner. Effective communication occurs cross-directionally within the organization; emphasis should be placed on minimizing barriers to communication within the organization.

Communication within the Illinois Valley Rural Fire Protection District is encouraged at all levels. The email system is available to all paid Illinois Valley Rural Fire Protection District employees as well as cell phones being provided to the staff members.

Monitoring

Monitoring is the process that assesses the quality of the system's performance over time. Ongoing monitoring and separate evaluations contribute to the effectiveness of this process. Management should engage in the ongoing monitoring of the objectives of the organization when applicable, especially involving identified risks. The Board of Directors should also evaluate these policies at least once per year to ensure up-to-date policies and procedures are in place.

Timelines for reviews, areas of review, and the status of the monitoring system should be discussed at least once per year by the Board of Directors.

Financial reporting is monitored by the Board of Directors and the Fire Chief through monthly financial reports which are included in the Board packets.

Control Activities and Risk Assessments

Revenue / Cash Receipts

Control Objective: Controls provide reasonable assurance that transactions are processed accurately and in a timely manner, and are applied to appropriate accounts.

Control Activity – Cash Receipts

- Donations, Fines & Assessments, and other front-desk transactions are handled by the Front-Desk Staff.
- Receipts are given to customer. Duplicate receipts transactions are turned in at the end of each shift, along with all other cash and checks.
- Receipts/Deposits are processed and reconciled by the Executive Administrator and applied to appropriate accounts.

Risk Analysis: Low. Minimum amount of money is received at the District level. Majority of revenue is in the form of checks.

Disbursements (Spending Requests / Accounts Payable / Petty Cash)

Control Objective: Controls provide reasonable assurance that disbursement transactions are processed accurately and in a timely manner, and are applied to appropriate accounts.

Control Activity – Spending Requests

- All Spending Requests must be approved by the individual department “head”.
- Before reimbursement is made, a receipt or invoice for purchases must be submitted to Executive Administrator.
- The Executive Administrator will verify the accuracy and amount of each Spending Request before reimbursement is made.
- Only employees authorized by the Fire Chief or Department Supervisor may make purchases for the Illinois Valley Rural Fire Protection District.
- Credit cards may only be used by employees authorized by the board of Directors and/or the Fire Chief, and must adhere to guidelines stated in the Policies & Procedures.

Risk Analysis: Moderate; employees are supposed to make purchases only with prior approval. However, it is possible that credit cards might be used for unauthorized purchases, resulting in increased financial liabilities for the Illinois Valley Rural Fire Protection District.

Control Activity – Accounts Payable

- All mail is collected and opened by the Front Desk Staff, or the Executive Administrator (when the Front Desk Staff is not available).
- Accounts payable invoices are submitted to the Executive Administrator for review and processing.
- The Executive Administrator matches invoices and statements to ensure accuracy of all accounts payable.
- Before payments are made, the Executive Administrator verifies balances and funds available to process the accounts payable transactions.
- After checks are issued, they are submitted to the Fire Chief, Deputy Chief, or a Division Chief for initial verification; checks are then reviewed and signed by two of the five Board of Directors. **This includes ACH/online payments which will have a printed warrant.**
- The Executive Administrator then copies the signed checks, attaches the invoices and files them appropriately. ~~in the Executive Administrators office.~~
- Completed checks are then placed into envelopes and returned to the Front Desk Staff for final verification of payments and mailed out accordingly to the vendors.

Risk Analysis: Low, mail is opened and disbursed by Front Desk Staff; invoices are processed separately by the Executive Administrator, verified by the Chief, and signed by two of the five Board of Directors.

Control Activity – Petty Cash

- Petty cash transactions are approved and disbursed by the Executive Administrator. Transactions are reconciled with receipts, and petty cash funds are replenished as necessary, by the Executive Administrator.
- All funds are **kept** locked. ~~in the Administration Building's Safe.~~

Risk Analysis: Low; prior approval is need for disbursements, and receipts must be returned for each transaction.

Payroll

Control Objective: Controls provide reasonable assurance that payroll transactions are processed accurately and in a timely manner.

Control Activity – Timesheet Processing

- Supervisors verify the accuracy of all timesheets.
- Executive Administrator reviews time sheets and submits times to an Out sourced payroll company for payment.

Risk Analysis: Low; all records are reviewed at District level before submitting to “out sourced company” for payroll payments.

Control Activity – Payroll Processing

- Payroll information is submitted to the Executive Administrator for processing.

- Paychecks are processed and issued using an outsourced payroll company. A copy of payroll information for each pay period is kept on file by the Executive Administrator.

Risk Analysis: Low; staff must submit timesheets to supervisor or Executive Administrator for verification, payroll checks are then processed and prepared “out of the District”.

Month End Financials

Control Objective: Controls provide reasonable assurance that transactions are processed accurately and in a timely manner, and are applied to appropriate accounts.

The Executive Administrator prepare a monthly financial summary reports for the Fire Chief and Board of Directors which is included in the Board packets. This information is also available to the Fire Chief, Deputy Chief and Division Chief’s throughout the month as requested.

Risk Analysis: Financial reports are reviewed monthly by the Fire Chief and the Board of Directors. Board members are encouraged to question any transactions or balances as they feel necessary.